

# The Gazette of India



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### MINISTRY OF HOME AFFAIRS

#### NOTIFICATION

*New Delhi-2, the 23rd August, 1957*

**S.R.O. 2717.**—Whereas the Central Government is satisfied that it is necessary to issue the following notification in the public interest;

Now, therefore, in exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby directs that in respect of sales made from the Union territory of Delhi on or after the 1st day of July, 1957, in the course of inter-State trade or commerce by any dealer having his place of business in that Union territory, of any goods to which sub-section (1) of the said section applies (other than goods specified in the First Schedule to the Bengal Finance (Sales Tax) Act, 1941, as applicable to the Union territory of Delhi), the tax payable under the said sub-section (1) shall, subject to the conditions hereinafter specified, be calculated at the rate of half a per cent. on the turn-over of the dealer.

#### *Conditions.*

(1) The sales are made to a registered dealer having his place of business outside the Union territory of Delhi.

(2) The sales relate to goods which are proved to the satisfaction of the appropriate sales tax authority to have been imported into the Union territory of Delhi and are exported from that territory without any change in form or identity and have already been subjected to a tax under the sales-tax law of the exporting State.

[No. 15/3/57-Delhi.]

HARI SHARMA, Jt. Secy.

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